

## **Exhibit 2**

## CERTIFICATE OF SERVICE

Republic/State of South Carolina )  
 Subscribed and Affirmed )  
 County of Lexington )

I, Richard E. Boggs, the undersigned mailer/server, being of sound mind and under no duress, do hereby certify, attest and affirm that the following facts are true and correct, to wit:

1. That on the 17th day of August 2018 on behalf of Richard E. Boggs, a human being, the undersigned personally deposited the following documents (listed below) inside the envelope, sealed them and transmitted them via the carrier indicated in Item 2 below, to wit:

Item #	Document Description	Number of pages
1	Intro Letter	4
2	Meeting Minutes 17 Aug 2018 w/ IRS SA Rae & Prado	1
3	CD w/ Meeting Materials	1

Total of 2 documents with combined total of 6 pages.

2. That I personally mailed said document(s) via:

X United States Postal Office, by Certified Mail # see below  
 Return Receipt Requested

at said City and State, one (1) complete set of **ORIGINAL** ~~COPIED~~ (circle one) documents, as described in item 1 above, properly enveloped and addressed to (addressee(s) and address(es)):

#	Recipient(s)
1	Pamela Prado, Special Agent 10715 David Taylor Dr. Suite 200 Charlotte, NC 28262 Cert Mail # 7017 2680 0000 0741 4124
2	Peter Rae, Special Agent 10715 David Taylor Dr. Suite 200 Charlotte, NC 28262 Cert Mail # 7017 2680 0000 0741 4117

3. That I am at least 18 years of age;
4. That I am not related to Richard E. Boggs by blood, marriage, adoption, or employment, but serve as a "disinterested third party" (herein "Server"); and further,
5. That I am in no way connected to, or involved in or with, the person and/or matter at issue in this instant action.

I now affix my signature to these affirmations.

(Signature): Richard E. Boggs, Mailer/Server  
 (Printed name): Richard E. Boggs

## NOTARY PUBLIC'S JURAT

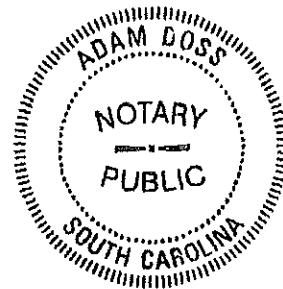
Subscribed and sworn to (or affirmed) before me on this 17 day of August, 2018, by  
Richard E. Boggs, proved to me on the basis of satisfactory evidence to be the person(s) who appeared  
before me.

WITNESS my hand and official seal.

Adam Doss

SEAL

Notary Public



My Commission Expires On: 02-20-2022

From:

Richard E. Boggs  
7001 St. Andrews Rd. #124  
Columbia, South Carolina 29212

August 17, 2018

To:

Peter Rae, Special Agent  
10715 David Taylor Dr.  
Suite 200  
Charlotte, NC 28262

**Re: Applicability of 26 USC to my personal affairs and Withholding Status.**

Agent Rae,

Following your unexpected visit today, please find enclosed the materials we discussed – which should answer all your questions. I also request a copy of your Delegation of Authority Order issued to you by the Secretary of the Treasury per 4 USC § 72 for my records.

As I promised you several times today, and I have always stated – I want to pay any & all taxes I lawfully owe. But if I do not owe, I want to be left alone.

This correspondence shall serve as the general description of the basis for my objection to having to observe or comply with any provision of The Internal Revenue Code at Title 26 of the United States Code. I hereby place you on notice that my objections are based solely upon the language of relevant statutes and their implementing regulations; it's the law. I understand that your inclination is to simply do whatever the IRS commands without reference to the law and without any expectation that it prove it has lawful authority to demand what it demands.

ATTACHED HERETO is a CD containing a document and its supplements, which have been served on three congressional committees. The document is a criminal complaint with supporting briefing of key tax statutes relative to any and all matters concerning the IRS and capital gains or compensation for personal services. Having received this correspondence, you are either:

- 1) an employer,
- 2) a member of Congress,
- 3) an attorney in the US Department of Justice,
- 4) a federal judicial officer,
- 5) a county sheriff,

- 6) an employee or official of the US Treasury Dept. or the IRS,
- 7) an agent or officer of the FBI or other federal law enforcement agency, or
- 8) a private business with which I interact.

I have written to you to convey facts about enforcement activities under 26 USC but which do not apply to me, which renders all such activities attempted or actual extortion, racketeering, and conspiracy against my rights to property and/or liberty. Generally speaking, Social Security benefits are not subject to IRS levy measures.

42 U.S. Code § 407 - Assignment of benefits. -

(a) In general. - The right of any person to any future payment under this subchapter shall not be transferable or assignable, at law or in equity, and ***none of the moneys paid or payable or rights existing under this subchapter shall be subject to execution, levy, attachment, garnishment, or other legal process***, or to the operation of any bankruptcy or insolvency law.

The federal government says that I, as an American, am a "citizen of the United States." If this is the case, I am expressly excluded from anything related to Social Security taxes, as briefed and explained in full in the attached criminal complaint and its supplemental briefing of August 27, 2014. From the four chapters of the Internal Revenue Code that impose the usual regimen of taxes, this leaves only ch.1 of the Tax Code, which contains NO statutory definition of the term "citizen" as does the other three chapters (ch.2, 21. and 23).

When the US Treasury Dept. wrote regulations under 26 USC § 1, which provides for a graduated income tax on taxable income and upon capital gains, the Dept. saw fit to implicate citizens of the United States as the subject of the ch.1 tax; this is impermissible. Only Congress has the authority to impose and collect an income tax. (See the 16<sup>th</sup> Amdt. to the US Constitution). The law (statute) does nothing to make me liable for any of the taxes imposed and which the IRS demands from me, in the past, in the present, or in the future. This includes capital gains under 26 USC § 1(h), of course.

IN ADDITION, 26 USC § 83(a) explains how to tax compensation, is governs the taxation of compensation for services, and it provides for the determination of what is to be included in gross income from amounts paid as compensation for services, as is full briefed in the attached criminal complaint and its August 27, 2014 supplemental briefing. The IRS and Dept. of Justice do not train on § 83, they do not apply it, and the courts refuse to speak of it, but none can deny its relevance and the fact that it must be complied with at all times; nobody has a choice.

As is fully explained in the attached briefings, § 83(a) requires that only "the excess over the amount paid" be included in gross income, and its regulations (26 CFR 1.83-3(g)) define the amount paid as "the value of any money or property paid" for my compensation for my personal services. My labor is said by the US Supreme Court to be my most sacred property and that its value is what I receive in an arm's length transaction wherein I exchange it for compensation; contract value equals fair market value.

When I apply § 83(a) to my compensation I find that I've never received any "excess over the amount paid" and have, therefore, never received anything the law deems to be gross income, no amounts to place on a tax return and from which to take allowable deductions to arrive at "taxable income" per 26 USC § 63(a).

**At any time you are acting to satisfy the IRS or the federal government you are engaged in the extortion of monies from me, you are using the mail to defraud me, and you are contributing to another's racketeering scheme; these are felony violations of laws of the United States. (See 18 USC §§ 241 conspiracy against rights, 1341 Frauds and swindles, and 1962(d) Prohibited activities (RICO)).** All of this is fully briefed in the attached criminal complaint and remains utterly without refutation of any kind; ask Congress.

Reasonable suspicion that a felony has been committed translates into or equates to the right to arrest the felon with any necessary force. (See *Shelburg v. City of Scottsdale*, #CV-09-1800-PHX-NVW, USDC Arizona (8/23/2010); *US v. Fullbright*, 105 F.3d 443 (CA9 1995) in MT; *US v. Grigg*, 498 F.3d 1070 (CA9 2007) in OR; *Tekle v. US*, 457 F.3d 1088 (CA9 2005) in CA; *Rhomberg v. Wilson*, 108 F.3d 339 (CA9 1996) in CA; *Collins v. Womancare*, 878 F.2d 1145 (CA9 1989); *Hopkins v. Bonvicino*, 573 F.3d 752 (CA9 2008); *Budnick v. Barnstable County Bar Advocates, Inc.*, #92-1933 (CA1 1993); *Aldrich v. Town of Milton*, Civil #2009-11282-JLT (USDC of Mass. July 9, 2012); *Holm v. Town of Derry*, Civil #11-cv-32-JD (USDC New Hampshire, Dec. 20, 2011); *US v. Gowen*, 40 F.2d 593, 596 (1930); *Carroll v. United States*, 267 US 132, 161, 45 S.Ct. 280, 69 L.Ed. 543, 39 A.L.R. 790; *US v. Lindenfield*, 142 F.2d 829, 831 (CA2 1944); *US v. Swarovski*, 557 F.2d 40, 45 (CA2 1977); *Carroll v. US*, 267 US 132, 45 S.Ct. 280, 69 L.Ed. 543, 39 A.L.R. 790; *Brady v. US*, 300 F. 540 (CA6 1924), cert. den. 266 US 620, 45 S.Ct. 99, 69 L.Ed. 472; *Richardson v. US*, 217 F.2d 696, 698 (CA8 1954); *Hester v. Redwood County*, Civil #11-1690-ADM-JJK (USDC Minn. Aug. 6, 2012); *US v. Kriz*, 301 F.Supp. 1329 1331 (USDC Minnesota, Division III (July 25, 1969); *Foss v. US*, 266 F. 881, 882 (1920); *Ward v. US*, 316 F.2d 113, (1963); *Jack v. Rhay*, 366 F.2d 191 (CA9 1966); *Fernandez v. Klinger*, 346 F.2d 210, 211-12 (CA9 1965); *Elkanich v. US*, 327 F.2d 417 (CA9 1964), cert. den. 377 US 917; *US v. Copton*, 185 F.2d 629, 634, 28 A.L.R.2d 1041 (CA2 1950), cert. den. 342 US 920; *Dorsey v. US*, 174 F.2d 899 (CA6 1949), cert. den. 388 US 950 and 340 US 878; *State v. McClung*, 66 Wash.2d 654, 404 P.2d 460 (1965); *Smock v. Peppermill Casinos, Inc.*, #3:11-cv-00094-RCJ-VPC USDC Nevada (May 14, 2012); *Huang v. McEwen*, Civil #09-0355-PA-JCG (USDC Central Dist. of Cal. April 26, 2012); *Stroh v. US*, Civil #11-cv-00344-LTB-BNB (USDC Colorado, Sept. 17, 2012); *US v. Lima*, 424 A.2d 113, 120 (1980)).

It has also come to my attention that you may have been the recipient of a "lock-in-letter" from the IRS. I urge you to consider the previously stated facts before being made complicit in the IRS's criminal activity. TITLE 26 USC § 3402 (N) of the Internal Revenue Code clearly states the company must accept and honor the withholding form submitted by the taxpayer. The law requires the workingman to figure out his exempt status or the number of allowances and submit it to his company. Nowhere does the law place any responsibility on the payroll department - only acceptance.

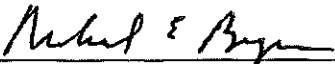
If you agree that ignorance of the law is no excuse, proof you are not a felon when acting on behalf of the IRS or the federal government in relation to The Internal Revenue Code must take the shape of a clear and cogent brief to the contrary of the one I've provided in the attached

criminal complaint and its supplements. Even the IRS employees, who demand money from me, or from you, have to have complied with § 83(a) when they file "tax" returns. From the attached briefings you can readily surmise that the government has no rebuttal, no contrary explanation or briefing, no logical refutation of these conclusions.

**I HEREBY DEMAND AND EXPECT that you will curtail and cease altogether any conduct or behavior which seeks to appease or satisfy the IRS or any other party or person who claims to be acting under the authority of 26 USC as it relates to Social Security, Federal Unemployment Tax Act, or federal income taxes on capital gains or compensation for services.**

PLEASE CONSIDER this correspondence as part of my official file or record at all times when interacting with me, on my behalf, or against me. Only one of us is in compliance of the law; I think it's me. I look forward to your prompt response.

Respectfully,

  
Richard E. Boggs

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